



**Financial Statements and Single Audit Reports  
As of and for the Years Ended October 31, 2006 and 2005**

**Together with Independent Auditors' Reports**



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**UTAH HUMANITIES COUNCIL**  
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## TANNER LC

THE CRITICAL KNOWLEDGE SOURCE  
BUSINESS ADVISORS  
AND CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

**Board of Directors  
Utah Humanities Council  
Salt Lake City, Utah**

We have audited the accompanying statements of financial position of **Utah Humanities Council** (the "Council"), a non-profit organization, as of October 31, 2006 and 2005, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Utah Humanities Council** as of October 31, 2006 and 2005, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 5, 2007, on our consideration of **Utah Humanities Council's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants, agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of **Utah Humanities Council** taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Tanner LC*

Salt Lake City, Utah  
January 5, 2007



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**UTAH HUMANITIES COUNCIL**  
**Statements of Financial Position**

**October 31,**

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<u><b>Assets</b></u>	<u><b>2006</b></u>	<u><b>2005</b></u>
Cash and cash equivalents	\$ 200,121	\$ 500,275
Investments	600,969	219,785
Grants receivable	256,605	248,634
Other receivables	705	186
Furniture and equipment, net	6,454	6,361
Investments restricted for endowment	130,000	130,000
<b>Total assets</b>	<b>\$ 1,194,854</b>	<b>\$ 1,105,241</b>

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<u><b>Liabilities and Net Assets</b></u>		
Accounts payable and accrued liabilities	\$ 64,835	\$ 33,941
Regrants payable	66,671	29,743
Deferred revenue	5,391	31,794
<b>Total liabilities</b>	<b>136,897</b>	<b>95,478</b>
Commitments		
Net assets:		
Unrestricted:		
Designated	62,374	65,962
Undesignated	440,928	346,427
Temporarily Restricted	424,655	467,374
Permanently Restricted	130,000	130,000
	<b>1,057,957</b>	<b>1,009,763</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,194,854</b>	<b>\$ 1,105,241</b>

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**UTAH HUMANITIES COUNCIL**  
**Statements of Activities**

**Years Ended October 31,**

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	2006	2005
<b>Unrestricted net assets:</b>		
Support and revenue:		
Government and other grants	\$ 598,159	\$ 581,180
Contributions	181,333	252,339
Other, including investment income	34,944	15,482
	<hr/>	<hr/>
Total unrestricted support and revenue	814,436	849,001
Net assets released from restrictions	335,226	153,339
	<hr/>	<hr/>
Total unrestricted support and revenue and reclassification	1,149,662	1,002,340
	<hr/>	<hr/>
<b>Expenses:</b>		
Program Services:		
Program expenses	638,936	572,100
Grants:		
Regrants	118,259	98,690
Fellowships	6,336	7,000
Teacher Incentive Program	-	2,250
Supporting Services:		
Management and general	104,952	96,469
Public relations	82,962	76,068
Fund-raising	107,304	116,263
	<hr/>	<hr/>
Total expenses	1,058,749	968,840
	<hr/>	<hr/>
Increase in unrestricted net assets	90,913	33,500
	<hr/>	<hr/>
<b>Temporarily restricted net assets:</b>		
Government and other grants	196,012	131,871
Contributions	96,495	159,188
Net assets released from restrictions	(335,226)	(153,339)
	<hr/>	<hr/>
(Decrease) increase in temporarily restricted net assets	(42,719)	137,720
	<hr/>	<hr/>
Increase in net assets	48,194	171,220
	<hr/>	<hr/>
Net assets, beginning of year	1,009,763	838,543
	<hr/>	<hr/>
Net assets, end of year	\$ 1,057,957	\$ 1,009,763
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**UTAH HUMANITIES COUNCIL**  
**Statements of Cash Flows**

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Years Ended October 31,

	2006	2005
<b>Cash flows from operating activities:</b>		
Increase in net assets	\$ 48,194	\$ 171,220
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,714	1,615
Increase in receivables	(8,490)	(41,243)
Increase (decrease) in:		
Regrants payable	36,928	5,455
Accounts payable and accrued liabilities	30,894	(273)
Deferred revenue	(26,403)	31,794
Net cash provided by operating activities	82,837	168,568
<b>Cash flows from investing activities:</b>		
Purchase of furniture and equipment	(1,807)	(3,500)
Net Increase in investments	(381,184)	7,280
Net cash used in investing activities	(382,991)	3,780
<b>Cash flows from financing activities-</b>	-	-
Net change in cash and cash equivalents	(300,154)	172,348
Cash and cash equivalents at beginning of year	500,275	327,927
Cash and cash equivalents at end of year	\$ 200,121	\$ 500,275



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**

**October 31, 2006 and 2005**

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**1. Summary of  
Significant  
Financial  
Accounting  
Policies**

***Organization***

Utah Humanities Council (the "Council") is a private, not-for-profit corporation supported through corporate, foundation and private gifts, and grants from the National Endowment for the Humanities (NEH), the State of Utah, the Salt Lake County Zoo, Arts and Parks (ZAP) Program, and other government programs.

***Financial Statement Presentation***

The Council reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Concentration of Credit Risk***

A substantial portion of the Council's revenues and receivables result from grants from government agencies. The Council has receivables of \$256,605 and \$248,634 from these agencies at October 31, 2006 and 2005, respectively.

The Council maintains cash in bank deposit accounts which may exceed federally insured limits. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

***Cash and Cash Equivalents***

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. However, investments of all types held in brokerage accounts are classified as investments.





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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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**1. Summary of  
Significant  
Financial  
Accounting  
Policies**  
*Continued*

***Investments***

Investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

***Investments Restricted for Endowment***

Investments restricted for endowment represent permanently restricted investments held in endowment funds. Amounts are invested in money market funds, certificates of deposit, bonds and in cash and equivalents as of October 31, 2006 and 2005, respectively.

***Receivables***

Grants receivable are carried at the original grant amount less the amount of cash received from the grantor. No allowance for doubtful grants receivables was considered necessary as of October 31, 2006 and 2005.

Other receivables are made up of receivables incidental to the operations of the Council. No allowance for doubtful accounts was considered necessary as of October 31, 2006 and 2005.

***Furniture and Equipment***

Furniture and equipment purchased by the Council is capitalized at cost. The fair value of donated furniture and equipment is similarly capitalized. Depreciation expense is computed on the straight-line basis over the estimated useful lives of the assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the Statement of Activities for the period. Expenditures for maintenance and repairs are charged to expense as incurred.

***Regrants Payable***

The Council receives federal money from the National Endowment for the Humanities, a portion of which is granted to other organizations for use in furthering the Council's mission. Regrants payable are recorded when approved by the board of directors.



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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**1. Summary of  
Significant  
Financial  
Accounting  
Policies**  
*Continued*

***Revenue Recognition and Deferred Revenue***

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Revenue from certain contracts and grants is recognized based on services provided or reimbursable expenses incurred, depending on the terms of the contract. Deferred revenue represents amounts included in receivables or received in cash, but unearned, and recognized in the Statement of Activities when earned.

***Donated Services***

No amounts have been reflected in the financial statements for donated services. The Council pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Council with specific programs and assignments. The Council estimates the value of services provided by the Board of Directors at approximately \$56,000 and \$63,000 for the years ended October 31, 2006 and 2005, respectively.

***Allocation of Expenses***

The Council's policy is to allocate various indirect expenses of administrative overhead to program services based on direct costs and other estimates as they relate to program services.

***Tax Status***

The Council is exempt from Federal income taxes under Internal Revenue Code Section 501(c)(3).



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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- 2. Investments**      Investments are stated at fair value and consist of the following at October 31:

	<u>2006</u>	<u>2005</u>
Money market fund	\$ 191,000	\$ 130,000
Certificates of deposit with initial maturity dates greater than three months	321,910	-
Bonds	218,059	219,785
	<u>\$ 730,969</u>	<u>\$ 349,785</u>

The Council recognized income of approximately \$35,000 and \$15,000 from cash, cash equivalents and investments (including interest, dividends, and unrealized gains (losses), for the years ended October 31, 2006 and 2005, respectively.

- 3. Grants Receivable**      Grants receivable are as follows at October 31:

	<u>2006</u>	<u>2005</u>
Receivable from:		
Government agencies	\$ 256,605	\$ 210,384
Private foundations	-	38,250
	<u>\$ 256,605</u>	<u>\$ 248,634</u>

- 4. Furniture and Equipment**      Furniture and equipment consists of the following at October 31:

	<u>2006</u>	<u>2005</u>
Furniture and equipment	\$ 82,689	\$ 80,882
Accumulated depreciation	(76,235)	(74,521)
	<u>\$ 6,454</u>	<u>\$ 6,361</u>



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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**5. Designation of Unrestricted Net Assets**      The Board of Directors has designated a portion of the Council's unrestricted net assets for the purpose of funding specific programs and future operations in the event of a reduction in future revenues.

**6. Restrictions on Net Assets**      Temporarily restricted net assets are available for the following programs as of October 31:

	<u>2006</u>	<u>2005</u>
Qualifying expenditures pertaining to Zoos, Arts, and Park program	\$ 104,496	\$ 93,449
We the People	90,720	33,672
Venture	78,338	136,092
Motheread/Fatheread	71,800	110,291
Weber County	15,628	17,245
Oswald	6,058	5,125
Colton	5,128	4,454
Other Programs	52,487	67,046
	<u>\$ 424,655</u>	<u>\$ 467,374</u>

Permanently restricted net assets as of October 31, 2006 and 2005 consist of the following:

Colton Endowment Fund	\$ 65,000
Delmont Oswald Memorial Fund	<u>65,000</u>
	<u>\$ 130,000</u>



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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**7. Government and Other Grants**

Government and other grants revenue consists of the following for the years ended October 31:

	<u>2006</u>	<u>2005</u>
National Endowment for the Humanities grants	\$ 597,495	\$ 517,280
Zoo Arts and Parks funding (ZAP)	118,576	109,021
State of Utah appropriation	78,100	75,000
CCJJ	-	11,750
	<u>794,171</u>	<u>713,051</u>
Less temporarily restricted portion	<u>(196,012)</u>	<u>(131,871)</u>
Unrestricted portion	<u>\$ 598,159</u>	<u>\$ 581,180</u>

**8. Grants from the National Endowment for the Humanities**

The Council receives significant funding in the form of grants from the National Endowment for the Humanities (NEH). Such grants are authorized by NEH to be used by the Council for support of eligible projects in the humanities, for program development and for administrative costs of the Council. Such grants are for a five-year period with annual awards in the first three years. Contract No. SO-21800-02 was available for expenditures through October 31, 2006. Contract No. SO-50108-05 will remain available for expenditures through October 31, 2009.

During the years ended October 31, 2006 and 2005, the Council received additional grants from NEH for "We the People in Utah." Contract No. BC-05257-06 is available for expenditures through December 31, 2006. This grant is authorized by NEH to be used by the Council for support of eligible projects in the humanities related to American history.



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## UTAH HUMANITIES COUNCIL

### Notes to Financial Statements

*Continued*

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**9. Significant  
Funding  
Sources**

During the years ended October 31, 2006 and 2005, approximately 54% and 45% of the Council's annual revenues were from one funding source (NEH), respectively. A second source (ZAP) provided approximately 11% and 10% of the Council's revenues for the years ended October 31, 2006 and 2005, respectively. Future funds available from these funding sources are subject to potential reductions due to changes in governmental budget allocations and other factors.

**10. Retirement  
Plan**

The Council maintains a defined contribution retirement plan, which covers employees meeting eligibility requirements. The Council contributes an annually determined percentage of eligible employees' salaries to the employees' individual accounts. Council contributions are 100% vested to the employee immediately upon participation in the plan. Retirement expense for the years ended October 31, 2006 and 2005 was approximately \$40,000 and \$44,000, respectively.

**11. Supplemental  
Disclosure of  
Cash Flow  
Information**

Actual amounts paid for interest and income taxes for the years ended October 31 are as follows:

	2006	2005
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2006

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<b>Federal Grantor/ Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Contract Number</b>	<b>Federal Expenditures</b>
<b>National Foundation on the Arts and the Humanities</b>			
Promotion of the Humanities Federal – State Partnership	*45.129	SO-21800-02 and SO-50108-05	\$ 530,914
We the People in Utah	45.168	BC-50207-05 and BC-50257-06	58,043
			<u>\$ 588,957</u>

**Note 1 - Basis of Presentation**

The above schedule of expenditures of federal awards includes the federal grant activity of Utah Humanities Council and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

\*Denotes a major program



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## **TANNER LC**

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# **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

### **Board of Directors Utah Humanities Council**

We have audited the financial statements of Utah Humanities Council (the Council) as of and for the year ended October 31, 2006, and have issued our report thereon dated January 5, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Utah Humanities Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Utah Humanities Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of



noncompliance that we have reported to management of the Council in a separate letter dated January 5, 2007.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, pass-through entities, and others within the Council, and is not intended to be and should not be used by anyone other than those specified parties.

*Tanner LC*

Salt Lake City, Utah  
January 5, 2007



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## **TANNER LC**

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### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Board of Directors  
Utah Humanities Council**

#### **Compliance**

We have audited the compliance of Utah Humanities Council (the "Council") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended October 31, 2006. Utah Humanities Council's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Utah Humanities Council's management. Our responsibility is to express an opinion on Utah Humanities Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Utah Humanities Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Utah Humanities Council's compliance with those requirements.

In our opinion, Utah Humanities Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended October 31, 2006.

#### Internal Control Over Compliance

The management of Utah Humanities Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Utah Humanities Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies, pass-through entities, and others within the Council, and is not intended to be and should not be used by anyone other than these specified parties.

*Tanner LC*

Salt Lake City, Utah  
January 5, 2007



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Findings and Questioned Costs**

**Year Ended October 31, 2006**

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**Section I - Summary of Auditors' Results**

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unqualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

☐ yes ☒ no

Identification of major program:

CFDA Number

Name of Federal Program or Cluster

45.129

Promotion of the Humanities – Federal-State Partnership

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?

☒ yes ☐ no



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Findings and Questioned Costs**  
*Continued*

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**Section II - Financial Statement Findings**

No findings were noted related to our audit of the basic financial statements.

**Section III - Federal Award Findings and Questioned Costs**

No findings or questioned costs were noted related to our audit of the major federal award program.



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**UTAH HUMANITIES COUNCIL**  
**Summary Schedule of Prior Audit Findings**

**Year Ended October 31, 2006**

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There are no findings from prior year's audits to be reported in this schedule.